

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§708. ASSESSORS TO VALUE REAL ESTATE AND PERSONAL PROPERTY**

The assessors and the chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate. [1973, c. 620, §17 (AMD).]

SECTION HISTORY

1973, c. 620, §17 (AMD).

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